



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0785-33365318

**43 Roosevelt County**

**0785 Bainville K-12 Schools**

**Due Date:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

## Certification

**Business Manager/Clerk:** John Baumann **Phone #:** (406) 769-2321

(Signature)

(Date)

**Chair, Board of Trustees:** Dana Berwick

(Signature)

(Date)

**County Superintendant** Jeri Toavs

(Signature)

(Date)

## Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

**Electronic filers are not required to send the cover page to OPI.**



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## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
003	Resource Transfers Dist/Coops	LOCAL		Local
004	Resource Transfers Dist/Coops	LOCAL		Local
151	Resource Transfers Dist/Coops	LOCAL		Local
190	Resource Transfers Dist/Coops	LOCAL		Local
390	Vo Ed Tech Ed/Industrial Arts	STATE		State
391	Vo Ed All Career & Tech Ed Programs	STATE		State
392	Vo Ed All Career & Tech Ed Programs	STATE	Bus	State
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
420	ESEA Title I Capital Exp	FEDERAL		84.348A
451	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A
636	Resource Transfers Dist/Coops	LOCAL		Local
666	Local Gov Sev Tax (LGST)	STATE		State
700	EXTRACURRICULAR ATHLETICS AND ACTIVITIES	LOCAL		

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## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	249,345.62	121,296.66	113,731.92	13,496.41
02	Taxes Receivable - Real and Personal (120-149)	39,019.61	12,726.24	13,674.95	
03	Taxes Receivable - Protested (150-159)	2,945.68	1,013.24	870.00	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	291,310.91	135,036.14	128,276.87	13,496.41
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	41,965.29	13,739.48	14,544.95	
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	249,345.62	121,296.66	113,731.92	13,496.41
52	<b>TOTAL FUND BALANCE/EQUITY</b>	249,345.62	121,296.66	113,731.92	13,496.41
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	291,310.91	135,036.14	128,276.87	13,496.41

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**0785 Bainville K-12 Schools**

## Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	(764.41)	103,320.78	340,261.36	3,811.19
02	Taxes Receivable - Real and Personal (120-149)	3,243.18			1,078.52
03	Taxes Receivable - Protested (150-159)	259.84			40.02
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	2,738.61	103,320.78	340,261.36	4,929.73
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	3,503.02			1,118.54
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	(764.41)	103,320.78	340,261.36	3,811.19
52	<b>TOTAL FUND BALANCE/EQUITY</b>	(764.41)	103,320.78	340,261.36	3,811.19
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	2,738.61	103,320.78	340,261.36	4,929.73

# Trustees' Financial Summary

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**0785 Bainville K-12 Schools**

## Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	7,449.96		13,495.71	15,237.32
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	7,449.96		13,495.71	15,237.32
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	<b>Fund Balance for Budget</b>	7,449.96		13,495.71	15,237.32
52	<b>TOTAL FUND BALANCE/EQUITY</b>	7,449.96		13,495.71	15,237.32
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	7,449.96		13,495.71	15,237.32

# Trustees' Financial Summary

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**0785 Bainville K-12 Schools**

## Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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**0785 Bainville K-12 Schools**

## Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	42,970.53	360,970.69		
02	Taxes Receivable - Real and Personal (120-149)	3,579.34			
03	Taxes Receivable - Protested (150-159)	277.56			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	46,827.43	360,970.69		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	3,856.90			
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	42,970.53	360,970.69		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	42,970.53	360,970.69		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	46,827.43	360,970.69		

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## Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		669,287.94		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		669,287.94		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget		669,287.94		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>		669,287.94		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		669,287.94		



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## Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

	Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE	(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>				
01 Cash & Investments (101-119) Less Warrants Payable (620)	66.34		91,016.53	
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS	66.34		91,016.53	
<b>DEFERRED OUTFLOWS</b>				
21 Deferred Outflows (501)				
<b>LIABILITIES</b>				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES				
<b>DEFERRED INFLOWS</b>				
36 Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
39 Reserve for Endowments (954)				
45 Assets Held in Trusts	66.34		91,016.53	
52 TOTAL FUND BALANCE/EQUITY	66.34		91,016.53	
53 TOTAL LIABILITIES AND FUND BALANCE	66.34		91,016.53	

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**0785 Bainville K-12 Schools**

## Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,428.50	62,221.08		15,238.05
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	4,428.50	62,221.08		15,238.05
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	4,428.50	62,221.08		
25	Other Current Liabilities (621-679)				15,238.05
35	<b>TOTAL LIABILITIES</b>	4,428.50	62,221.08		15,238.05
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	4,428.50	62,221.08		15,238.05



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## Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	203,580.01	215,408.18
1190	Penalties and Interest on Taxes	250.37	353.89
1510	Interest Earnings	161.65	745.56
1900	Other Revenue from Local Sources	1,582.15	0.00
1910	Rentals	144.48	0.00
1945	Fees - Users/Resale of Supplies	27.99	726.48
3110	Direct State Aid	644,064.78	695,118.65
3111	Quality Educator	59,395.05	67,078.92
3112	At Risk Student	2,939.83	2,675.89
3113	Indian Education For All	3,427.20	3,841.92
3114	American Indian Achievement Gap	2,800.00	3,690.00
3115	State Spec Ed Allowable Cost Pymt to Districts	39,717.41	45,203.29
3116	Data For Achievement	2,520.00	3,680.00
3118	Natural Resource Development	4,428.92	7,803.81
3120	State Guaranteed Tax Base Aid	0.00	38,973.34
3444	State School Block Grant	40,709.71	40,709.71
3445	State Combined Fund School Block Grant	0.00	8,922.16
3446	SB96 Block Grant Reimbursement	12,067.62	0.00
3460	Montana Oil and Gas Tax	549,176.08	523,020.75
6100	Material Prior Period Revenue Adjustments	3,888.37	-15,214.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>1,570,881.62</b>	<b>1,642,738.55</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	180	Summer School			
		1XXX	Instruction		
			1XX Personal Services - Salaries	2,190.00	3,581.11
			2XX Personal Services - Employee Benefits	11.77	0.00
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	369,934.18	601,355.23
			2XX Personal Services - Employee Benefits	61,387.46	100,842.53
			3XX Purchased Professional and Technical Services	2,049.60	5,221.75
			4XX Purchased Property Services	6,688.00	6,869.44
			5XX Other Purchased Services	14,514.44	26,128.39
			6XX Supplies and Materials	103,142.77	36,177.81
			810 Dues and Fees	5,869.13	2,471.65

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
		<b>21XX Support Services - Students</b>				
		1XX	Personal Services - Salaries	26,978.04	0.00	
		2XX	Personal Services - Employee Benefits	119.89	0.00	
		5XX	Other Purchased Services	436.88	1,437.23	
		6XX	Supplies and Materials	372.80	2,991.45	
		810	Dues and Fees	55.00	0.00	
		<b>222X Educational Media Services</b>				
		1XX	Personal Services - Salaries	36,891.38	28,541.84	
		2XX	Personal Services - Employee Benefits	162.19	120.82	
		6XX	Supplies and Materials	3,637.92	737.42	
		<b>23XX Support Services - General Administration</b>				
		1XX	Personal Services - Salaries	120,292.50	124,439.30	
		2XX	Personal Services - Employee Benefits	8,514.56	9,690.94	
		3XX	Purchased Professional and Technical Services	31,417.98	5,244.58	
		4XX	Purchased Property Services	230.00	0.00	
		5XX	Other Purchased Services	13,075.09	14,068.35	
		6XX	Supplies and Materials	5,914.91	4,195.41	
		7XX	Property and Equipment Acquisition	2,099.00	0.00	
		810	Dues and Fees	5,432.19	6,123.00	
		8XX	Other Expenditures	50.00	0.00	
		<b>24XX Support Services - School Administration</b>				
		1XX	Personal Services - Salaries	9,689.68	5,912.04	
		2XX	Personal Services - Employee Benefits	46.77	24.72	
		3XX	Purchased Professional and Technical Services	0.00	675.00	
		5XX	Other Purchased Services	3,208.03	2,529.52	
		6XX	Supplies and Materials	2,010.35	3,850.85	
		810	Dues and Fees	0.00	500.00	
		<b>25XX Support Services - Business</b>				
		1XX	Personal Services - Salaries	46,601.35	50,880.45	
		2XX	Personal Services - Employee Benefits	5,815.33	7,396.66	
		3XX	Purchased Professional and Technical Services	12,300.00	8,000.00	
		5XX	Other Purchased Services	6,578.47	1,491.16	
		6XX	Supplies and Materials	1,238.81	990.14	
		810	Dues and Fees	1,475.00	3,435.00	
		8XX	Other Expenditures	117.00	0.00	
		<b>26XX Operation and Maintenance of Plant Services</b>				
		1XX	Personal Services - Salaries	27,506.05	44,976.32	
		2XX	Personal Services - Employee Benefits	1,349.10	2,448.98	
		4XX	Purchased Property Services	74,763.16	644.56	
		5XX	Other Purchased Services	27,495.00	0.00	
		6XX	Supplies and Materials	4,966.52	3,885.24	
		7XX	Property and Equipment Acquisition	27.26	0.00	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
		<b>27XX</b>	<b>Student Transportation Services</b>		
		1XX	Personal Services - Salaries	0.00	528.00
		2XX	Personal Services - Employee Benefits	0.00	2.98
		6XX	Supplies and Materials	1,208.00	3,224.80
		<b>4XXX</b>	<b>Facilities Acquisition and Construction Services</b>		
		7XX	Property and Equipment Acquisition	3,833.02	0.00
		8XX	Other Expenditures	54,737.90	54,678.00
<b>280</b>	<b>Special Education - Local and State</b>				
		<b>1XXX</b>	<b>Instruction</b>		
		1XX	Personal Services - Salaries	96,722.45	94,367.09
		2XX	Personal Services - Employee Benefits	6,700.43	7,688.30
		5XX	Other Purchased Services	1,506.79	1,417.76
		6XX	Supplies and Materials	4,550.75	848.91
		<b>21XX</b>	<b>Support Services - Students</b>		
		3XX	Purchased Professional and Technical Services	1,603.82	462.00
		<b>62XX</b>	<b>Resources Transferred to Other School Districts or Cooperatives</b>		
		920	Resources Transferred to Other School Districts or Cooperatives	2,813.58	3,226.61
<b>390</b>	<b>State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX</b>	<b>Instruction</b>		
		1XX	Personal Services - Salaries	89,623.22	88,100.04
		2XX	Personal Services - Employee Benefits	11,281.97	24,228.47
		4XX	Purchased Property Services	122.85	261.35
		5XX	Other Purchased Services	300.07	0.00
		6XX	Supplies and Materials	559.61	618.74
		810	Dues and Fees	0.00	90.00
		<b>34XX</b>	<b>Extracurricular - Activities</b>		
		5XX	Other Purchased Services	352.07	0.00
<b>410</b>	<b>Miscellaneous Federal Grants Direct from Feds</b>				
		<b>1XXX</b>	<b>Instruction</b>		
		4XX	Purchased Property Services	148.50	0.00
<b>420</b>	<b>Title I, Part A, Improving Basic Programs</b>				
		<b>1XXX</b>	<b>Instruction</b>		
		5XX	Other Purchased Services	573.23	0.00
		6XX	Supplies and Materials	859.39	0.00
<b>710</b>	<b>School Sponsored Extracurricular Activities</b>				
		<b>23XX</b>	<b>Support Services - General Administration</b>		
		3XX	Purchased Professional and Technical Services	373.18	0.00
		<b>27XX</b>	<b>Student Transportation Services</b>		
		1XX	Personal Services - Salaries	3,914.26	3,767.50
		2XX	Personal Services - Employee Benefits	215.30	234.38
		5XX	Other Purchased Services	64.54	0.00
		6XX	Supplies and Materials	138.10	1,150.08



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
		34XX Extracurricular - Activities				
		1XX	Personal Services - Salaries	36,928.42	50,186.73	
		2XX	Personal Services - Employee Benefits	291.44	243.54	
		5XX	Other Purchased Services	4,569.54	17,201.06	
		6XX	Supplies and Materials	2,023.61	319.19	
		810	Dues and Fees	508.00	460.00	
	720 School Sponsored Athletics					
		27XX Student Transportation Services				
		1XX	Personal Services - Salaries	2,376.85	2,346.88	
		2XX	Personal Services - Employee Benefits	79.30	55.58	
		6XX	Supplies and Materials	1,127.38	2,307.18	
		35XX Extracurricular - Athletics				
		1XX	Personal Services - Salaries	41,874.50	42,241.94	
		2XX	Personal Services - Employee Benefits	200.24	199.43	
		3XX	Purchased Professional and Technical Services	0.00	502.00	
		5XX	Other Purchased Services	9,834.48	5,935.96	
		6XX	Supplies and Materials	1,939.19	807.89	
		810	Dues and Fees	7,035.00	4,280.00	
	910 Food Services					
		31XX Food Services				
		1XX	Personal Services - Salaries	43,742.53	44,062.40	
		2XX	Personal Services - Employee Benefits	1,857.17	1,386.12	
		5XX	Other Purchased Services	143.00	0.00	
		6XX	Supplies and Materials	24,673.15	0.00	
		810	Dues and Fees	100.00	0.00	
	999 Undistributed					
		61XX Operating Transfers to Other Funds				
		910	Operating Transfers to Other Funds	9,838.22	8,587.38	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,518,000.61	1,583,897.18	



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## Schedule Of Changes Worksheet

**Fund Code 01**

Beginning Fund Balance					190,504.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,642,738.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,583,897.18	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					249,345.62	(5)

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	74,054.76	71,421.68
	1190 Penalties and Interest on Taxes	93.45	120.89
	1510 Interest Earnings	4,497.12	329.99
	2220 County On-Schedule Trans Reimb	27,739.38	35,881.03
	3210 State On-Schedule Trans Reimb	28,080.29	32,049.55
	3444 State School Block Grant	9,423.64	9,423.64
	3446 SB96 Block Grant Reimbursement	4,563.60	0.00
	3460 Montana Oil and Gas Tax	90,000.00	50,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>238,452.24</b>	<b>199,226.78</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries	12,915.00	13,560.72
			2XX Personal Services - Employee Benefits	57.36	50.32
			5XX Other Purchased Services	6,457.91	0.00
			6XX Supplies and Materials	0.00	228.00
			810 Dues and Fees	0.00	55.00
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	0.00	6,787.52
			2XX Personal Services - Employee Benefits	27.44	25.31
			6XX Supplies and Materials	0.00	29.98
		<b>26XX Operation and Maintenance of Plant Services</b>			
			4XX Purchased Property Services	0.00	628.70
			6XX Supplies and Materials	0.00	64.47
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	114,313.52	114,645.84
			2XX Personal Services - Employee Benefits	5,804.68	6,658.68
			3XX Purchased Professional and Technical Services	1,195.00	675.00
			4XX Purchased Property Services	27,743.80	16,735.23
			5XX Other Purchased Services	240.07	251.85
			6XX Supplies and Materials	40,902.72	23,158.04
			810 Dues and Fees	43.30	179.35
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>209,700.80</b>	<b>183,734.01</b>



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## Schedule Of Changes Worksheet

**Fund Code 10**

Beginning Fund Balance					105,803.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					199,226.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					183,734.01	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					121,296.66	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 11 - Bus Depreciation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	31,741.92	7,140.16
	1111 District Levy - Real Property	17,483.47	64,743.11
	1190 Penalties and Interest on Taxes	60.53	107.88
	1510 Interest Earnings	73.44	295.49
	3460 Montana Oil and Gas Tax	60,000.00	10,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>109,359.36</b>	<b>82,286.64</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		27XX	Student Transportation Services		
			6XX Supplies and Materials	0.00	1,374.67
			7XX Property and Equipment Acquisition	75,200.00	56,200.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>75,200.00</b>	<b>57,574.67</b>

#### Schedule Of Changes Worksheet Fund Code 11

Beginning Fund Balance	89,019.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	82,286.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	57,574.67	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	113,731.92	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 12
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	2.55	8.72	
	1611 National School Lunch Program	72,382.50	0.00	
	1621 Lunch Sales	0.00	65,527.30	
	4550 Federal Child Nutrition	28,702.76	30,993.38	
	6100 Material Prior Period Revenue Adjustments	0.00	321.33	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		101,087.81	96,850.73	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12
PRC	Program	Function	Object	2015 Value	2016 Value
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	15,347.25	8,608.15
			2XX Personal Services - Employee Benefits	865.82	156.22
			3XX Purchased Professional and Technical Services	0.00	42.60
			4XX Purchased Property Services	628.00	0.00
			5XX Other Purchased Services	109.60	0.00
			6XX Supplies and Materials	77,343.17	99,508.67
			810 Dues and Fees	469.68	121.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				94,763.52	108,436.64

Schedule Of Changes Worksheet					Fund Code 12
Beginning Fund Balance					25,082.32 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					96,850.73 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					108,436.64 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					13,496.41 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 13
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	16,136.56	18,242.81
	1190 Penalties and Interest on Taxes	6.60	29.39
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		16,143.16	18,272.20

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 13	
PRC	Program	Function	Object	2015 Value	2016 Value	
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	15,642.15	15,093.43
			2XX	Personal Services - Employee Benefits	2,394.83	2,049.36
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				18,036.98	17,142.79	

Schedule Of Changes Worksheet						Fund Code 13
Beginning Fund Balance						-1,893.82 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						18,272.20 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						17,142.79 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						-764.41 (5)





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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	15.33	187.02
	1900 Other Revenue from Local Sources	334.58	3,564.95
	2240 County Retirement Distribution	340,000.00	270,173.93
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>340,349.91</b>	<b>273,925.90</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	180	Summer School				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	2,340.49	464.51	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	120,951.68	127,342.67	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	25.34	0.00	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	5,457.30	3,691.37	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	21,252.05	22,364.46	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	1,583.86	976.24	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	8,063.15	9,119.33	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	20,210.75	19,936.83	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	13,805.37	14,713.31	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	15,154.25	15,288.85	
	390	State Career & Technical Ed Entitlement - Undistributed				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	9,014.36	8,888.17	
	391	State Career & Technical Ed Entitlement - Agriculture				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	5,436.57	5,391.09	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	610	Adult Continuing Education Programs				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	0.00	942.47	
	710	School Sponsored Extracurricular Activities				
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	1,047.91	616.51	
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	4,062.20	5,837.49	
	720	School Sponsored Athletics				
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	366.38	349.85	
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	5,181.48	3,825.87	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	7,132.26	11,543.93	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				241,085.40	251,292.95	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					80,687.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					273,925.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					251,292.95	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					103,320.78	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
<b>151</b>	<b>Resource Transfers Dist/Coops</b>	
1510	Interest Earnings	1,247.37
<b>190</b>	<b>Resource Transfers Dist/Coops</b>	
1900	Other Revenue from Local Sources	8,593.06
<b>390</b>	<b>Vo Ed Tech Ed/Industrial Arts</b>	
3900	State Career & Technical Ed Entitlement	6,922.00
<b>420</b>	<b>ESEA Title I Capital Exp</b>	
4200	Title I, Part A, Improving Basic Programs	26,102.00
<b>451</b>	<b>Vo Ed Carl Perkins Basic Grant</b>	
4510	Carl Perkins (Federal Vo-Ed) - Basic Grant	1,379.00
<b>636</b>	<b>Resource Transfers Dist/Coops</b>	
6100	Material Prior Period Revenue Adjustments	5,995.78
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>50,239.21</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
<b>003</b>	<b>Resource Transfers Dist/Coops</b>				
	<b>1XX</b>	<b>Regular Education Programs - Elementary/Secondary</b>			
		<b>4XXX</b>	<b>Facilities Acquisition and Construction Services</b>		
		7XX	Property and Equipment Acquisition		22,000.00
		<b>003 Subtotal</b>			<b>22,000.00</b>
<b>004</b>	<b>Resource Transfers Dist/Coops</b>				
	<b>1XX</b>	<b>Regular Education Programs - Elementary/Secondary</b>			
		<b>1XXX</b>	<b>Instruction</b>		
		6XX	Supplies and Materials		1,174.86
		<b>004 Subtotal</b>			<b>1,174.86</b>
<b>151</b>	<b>Resource Transfers Dist/Coops</b>				
	<b>1XX</b>	<b>Regular Education Programs - Elementary/Secondary</b>			
		<b>1XXX</b>	<b>Instruction</b>		
		2XX	Personal Services - Employee Benefits		20.09
		<b>151 Subtotal</b>			<b>20.09</b>
<b>391</b>	<b>Vo Ed All Career &amp; Tech Ed Programs</b>				
	<b>1XX</b>	<b>Regular Education Programs - Elementary/Secondary</b>			
		<b>1XXX</b>	<b>Instruction</b>		
		5XX	Other Purchased Services		250.00
	<b>391</b>	<b>State Career &amp; Technical Ed Entitlement - Agriculture</b>			
		<b>1XXX</b>	<b>Instruction</b>		
		6XX	Supplies and Materials		168.28



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
		34XX	Extracurricular - Activities		
			5XX Other Purchased Services		2,724.21
			<b>391 Subtotal</b>		3,142.49
392	Vo Ed All Career & Tech Ed Programs				
	392 State Career & Technical Ed Entitlement - Business				
		1XXX	Instruction		
			6XX Supplies and Materials		483.98
			<b>392 Subtotal</b>		483.98
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
		1XXX	Instruction		
			5XX Other Purchased Services		486.00
			6XX Supplies and Materials		1,320.73
			<b>412 Subtotal</b>		1,806.73
420	ESEA Title I Capital Exp				
	420 Title I, Part A, Improving Basic Programs				
		1XXX	Instruction		
			1XX Personal Services - Salaries		23,445.10
			2XX Personal Services - Employee Benefits		2,640.69
			<b>420 Subtotal</b>		26,085.79
451	Vo Ed Carl Perkins Basic Grant				
	451 Carl Perkins (Federal Vo-Ed) - Basic Grant				
		1XXX	Instruction		
			5XX Other Purchased Services		279.00
			<b>451 Subtotal</b>		279.00
636	Resource Transfers Dist/Coops				
	1XX Regular Education Programs - Elementary/Secondary				
		23XX	Support Services - General Administration		
			8XX Other Expenditures		279.79
			<b>636 Subtotal</b>		279.79
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<b>55,272.73</b>



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## Schedule Of Changes Worksheet

**Fund Code 15**

Beginning Fund Balance					351,290.66 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					50,239.21 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					55,272.73 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	5,995.78	(4b)	-5,995.78
					-5,995.78 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					340,261.36 (5)

## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
003 Resource Transfers Dist/Coops	0.00	22,000.00	-22,000.00
004 Resource Transfers Dist/Coops	0.00	1,174.86	-1,174.86
151 Resource Transfers Dist/Coops	1,247.37	20.09	1,227.28
190 Resource Transfers Dist/Coops	8,593.06	0.00	8,593.06
390 Vo Ed Tech Ed/Industrial Arts	6,922.00	0.00	6,922.00
391 Vo Ed All Career & Tech Ed Programs	0.00	3,142.49	-3,142.49
392 Vo Ed All Career & Tech Ed Programs	0.00	483.98	-483.98
412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	0.00	1,806.73	-1,806.73
420 ESEA Title I Capital Exp	26,102.00	26,085.79	16.21
451 Vo Ed Carl Perkins Basic Grant	1,379.00	279.00	1,100.00
636 Resource Transfers Dist/Coops	5,995.78	279.79	5,715.99
<b>Total</b>	<b>50,239.21</b>	<b>55,272.73</b>	<b>-5,033.52</b>



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 17
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	59.75	5,033.85
	1190 Penalties and Interest on Taxes	1.18	5.68
	1510 Interest Earnings	11.26	65.71
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		72.19	5,105.24

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 17
PRC	Program	Function	Object	2015 Value	2016 Value
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	1,372.50	1,365.00
			2XX Personal Services - Employee Benefits	0.00	7.21
			3XX Purchased Professional and Technical Services	0.00	90.00
			5XX Other Purchased Services	61.60	112.00
			6XX Supplies and Materials	0.00	776.92
			7XX Property and Equipment Acquisition	5,919.96	0.00
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	4,305.00	4,520.28
			2XX Personal Services - Employee Benefits	19.12	23.16
		26XX Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services	0.00	1,600.00
			4XX Purchased Property Services	0.00	661.23
			7XX Property and Equipment Acquisition	0.00	16,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				11,678.18	25,155.80

Schedule Of Changes Worksheet					Fund Code 17
Beginning Fund Balance					23,861.75 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					5,105.24 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					25,155.80 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					3,811.19 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 18
PRC	Revenue		2015 Value	2016 Value
	1510 Interest Earnings		1.54	16.18
	1900 Other Revenue from Local Sources		2,036.42	0.00
	1982 Summer Session - Driver's Education Fees		200.00	3,000.00
	3260 State Driver's Education Reimbursement		4,372.19	1,866.54
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>6,610.15</b>	<b>4,882.72</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18
PRC	Program	Function	Object	2015 Value	2016 Value
	180 Summer School				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	4,415.63
			2XX Personal Services - Employee Benefits	0.00	23.78
			5XX Other Purchased Services	0.00	302.96
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	5,900.63	0.00
			2XX Personal Services - Employee Benefits	28.44	0.00
			4XX Purchased Property Services	73.00	0.00
			5XX Other Purchased Services	668.65	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>6,670.72</b>	<b>4,742.37</b>

Schedule Of Changes Worksheet					Fund Code 18
Beginning Fund Balance					7,309.61 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,882.72 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,742.37 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					7,449.96 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 20
PRC	Revenue	2015 Value	2016 Value
	1900 Other Revenue from Local Sources	20.00	52,441.26
	1910 Rentals	56,207.50	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		56,227.50	52,441.26

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	20,256.31	30,276.38
			5XX Other Purchased Services	0.00	21.32
			6XX Supplies and Materials	2,029.13	16,007.16
			7XX Property and Equipment Acquisition	14,500.00	0.00
			8XX Other Expenditures	1,000.00	500.00
		4XXX Facilities Acquisition and Construction Services			
			4XX Purchased Property Services	0.00	11,097.00
			6XX Supplies and Materials	0.00	808.76
			7XX Property and Equipment Acquisition	2,194.41	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				39,979.85	58,710.62

Schedule Of Changes Worksheet					Fund Code 20
Beginning Fund Balance					19,765.07 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					52,441.26 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					58,710.62 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					13,495.71 (5)





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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 21	
PRC	Revenue		2015 Value	2016 Value
	1510 Interest Earnings		0.38	0.00
	5300 Operating Transfers from Other Funds		9,838.22	8,587.38
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>9,838.60</u>	<u>8,587.38</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 21	
PRC	Program	Function	Object		2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary					
		1XXX Instruction				
			1XX Personal Services - Salaries		0.00	5,069.78
			2XX Personal Services - Employee Benefits		0.00	35.88
		23XX Support Services - General Administration				
			1XX Personal Services - Salaries		0.00	1,276.73
	910 Food Services					
		31XX Food Services				
			1XX Personal Services - Salaries		0.00	406.69
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>0.00</u>	<u>6,789.08</u>

Schedule Of Changes Worksheet						Fund Code 21	
Beginning Fund Balance						13,439.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						8,587.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						6,789.08	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						15,237.32	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	23,494.19	19,982.26
	1190 Penalties and Interest on Taxes	24.44	33.21
	1510 Interest Earnings	97.67	205.18
	3281 State Technology Aid	1,445.63	1,566.15
	3460 Montana Oil and Gas Tax	155,000.00	0.00
	6100 Material Prior Period Revenue Adjustments	2,269.00	-3,833.61
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>182,330.93</b>	<b>17,953.19</b>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			3XX Purchased Professional and Technical Services	6,723.83	31,016.66
			4XX Purchased Property Services	519.60	2,042.46
			5XX Other Purchased Services	880.17	3,438.09
			6XX Supplies and Materials	64,343.68	37,864.45
			7XX Property and Equipment Acquisition	0.00	6,041.13
			810 Dues and Fees	793.00	96.00
		<b>222X Educational Media Services</b>			
			6XX Supplies and Materials	3,790.00	3,353.00
		<b>23XX Support Services - General Administration</b>			
			3XX Purchased Professional and Technical Services	5,314.04	3,296.25
			5XX Other Purchased Services	0.00	3,827.00
			6XX Supplies and Materials	2,219.41	153.73
			810 Dues and Fees	99.99	0.00
		<b>26XX Operation and Maintenance of Plant Services</b>			
			4XX Purchased Property Services	44.00	0.00
			6XX Supplies and Materials	0.00	43.90
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials	0.00	140.80
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials	62.63	0.00
			880 Other Vocational Education Related Costs	550.32	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>85,340.67</b>	<b>91,313.47</b>



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## Schedule Of Changes Worksheet

**Fund Code 28**

Beginning Fund Balance					116,330.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					17,953.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					91,313.47	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					42,970.53	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 29 - Flexibility Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	128.79	1,055.32
	1900 Other Revenue from Local Sources	2,498.44	14,082.72
	3445 State Combined Fund School Block Grant	8,922.16	0.00
	3447 SB96 Combined Block Grant Reimbursement	4,081.33	0.00
	3460 Montana Oil and Gas Tax	549,176.05	520,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>564,806.77</b>	<b>535,138.04</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	387,137.41	195,751.57
			2XX Personal Services - Employee Benefits	51,667.14	50,236.49
			3XX Purchased Professional and Technical Services	2,580.00	3,160.00
			5XX Other Purchased Services	4,781.28	1,525.41
			6XX Supplies and Materials	40,720.88	19,165.33
			8XX Other Expenditures	0.00	1,061.16
		<b>21XX Support Services - Students</b>			
			3XX Purchased Professional and Technical Services	818.33	0.00
			8XX Other Expenditures	119.25	0.00
		<b>221X Improvement of Instruction Services</b>			
			1XX Personal Services - Salaries	2,122.50	0.00
			2XX Personal Services - Employee Benefits	11.40	0.00
		<b>222X Educational Media Services</b>			
			5XX Other Purchased Services	0.00	600.00
			6XX Supplies and Materials	1,384.64	0.00
		<b>23XX Support Services - General Administration</b>			
			3XX Purchased Professional and Technical Services	32,999.99	30,246.27
			5XX Other Purchased Services	0.00	225.00
			6XX Supplies and Materials	0.00	290.45
		<b>26XX Operation and Maintenance of Plant Services</b>			
			4XX Purchased Property Services	0.00	135.50
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			5XX Other Purchased Services	399.24	21.97
			6XX Supplies and Materials	3,513.62	173.95
			8XX Other Expenditures	495.00	0.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object	2015 Value	2016 Value	
	21XX Support Services - Students					
			3XX Purchased Professional and Technical Services	1,464.16	577.50	
	390 State Career & Technical Ed Entitlement - Undistributed					
	1XXX Instruction					
			5XX Other Purchased Services	486.78	985.83	
			6XX Supplies and Materials	745.43	0.00	
	710 School Sponsored Extracurricular Activities					
	34XX Extracurricular - Activities					
			5XX Other Purchased Services	6,018.40	8,375.60	
			6XX Supplies and Materials	0.00	200.00	
	720 School Sponsored Athletics					
	35XX Extracurricular - Athletics					
			6XX Supplies and Materials	1,343.82	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				538,809.27	312,732.03	

Schedule Of Changes Worksheet					Fund Code 29	
Beginning Fund Balance					138,564.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					535,138.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					312,732.03	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					360,970.69	(5)

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 61 - Building Reserve Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	39,480.28	0.00
	1510 Interest Earnings	506.18	1,355.88
	1900 Other Revenue from Local Sources	0.00	550.00
	3460 Montana Oil and Gas Tax	571,422.99	677,534.82
	5200 Sale or Compensation for Loss of Assets	90.00	0.00
	6100 Material Prior Period Revenue Adjustments	301.18	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>611,800.63</b>	<b>679,440.70</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials	2,871.00	5,880.52
			7XX Property and Equipment Acquisition	9,836.35	0.00
		<b>21XX Support Services - Students</b>			
			6XX Supplies and Materials	0.00	516.60
		<b>22XX Educational Media Services</b>			
			6XX Supplies and Materials	0.00	387.85
		<b>23XX Support Services - General Administration</b>			
			3XX Purchased Professional and Technical Services	4,253.00	125.00
			4XX Purchased Property Services	0.00	20.00
			5XX Other Purchased Services	4,716.84	458.37
			6XX Supplies and Materials	0.00	1,296.16
		<b>24XX Support Services - School Administration</b>			
			6XX Supplies and Materials	0.00	275.75
		<b>25XX Support Services - Business</b>			
			5XX Other Purchased Services	0.00	325.00
			6XX Supplies and Materials	588.00	760.00
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	119,278.89	102,276.63
			2XX Personal Services - Employee Benefits	6,158.53	4,685.52
			3XX Purchased Professional and Technical Services	2,376.56	2,442.56
			4XX Purchased Property Services	108,077.19	152,164.16
			5XX Other Purchased Services	351.91	28,934.41
			6XX Supplies and Materials	63,226.72	84,452.14
			7XX Property and Equipment Acquisition	16,250.00	24,407.90
			8XX Other Expenditures	81.00	271.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 61	
PRC	Program	Function	Object	2015 Value	2016 Value	
		<b>27XX Student Transportation Services</b>				
			7XX Property and Equipment Acquisition	1,214.07	0.00	
		<b>4XXX Facilities Acquisition and Construction Services</b>				
			3XX Purchased Professional and Technical Services	346.50	42,849.17	
			4XX Purchased Property Services	38,193.17	2,782.58	
			6XX Supplies and Materials	0.00	2,114.21	
			7XX Property and Equipment Acquisition	88,502.77	29,450.00	
			8XX Other Expenditures	108,681.56	0.00	
	<b>280 Special Education - Local and State</b>					
		<b>1XXX Instruction</b>				
			6XX Supplies and Materials	0.00	275.00	
	<b>910 Food Services</b>					
		<b>31XX Food Services</b>				
			7XX Property and Equipment Acquisition	0.00	3,296.38	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				575,004.06	490,446.91	

Schedule Of Changes Worksheet					Fund Code 61	
Beginning Fund Balance					480,294.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					679,440.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					490,446.91	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					669,287.94	(5)



# Trustees' Financial Summary

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0785 Bainville K-12 Schools

## Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 84
PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	94,971.50	0.00
<b>190</b>	<b>Resource Transfers Dist/Coops</b>		
	1700 Student Extracurricular Activity Receipts	0.00	91,016.53
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>94,971.50</u>	<u>91,016.53</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 84	
PRC	Program	Function	Object	2015 Value	2016 Value	
	7XX	Extracurricular Athletics and Activities				
		3XXX	Operation of Non-Educational Services			
			XXX	Student Extracurricular	91,845.83	0.00
700	EXTRACURRICULAR ATHLETICS AND ACTIVITIES					
	7XX	Extracurricular Athletics and Activities				
		3XXX	Operation of Non-Educational Services			
			XXX	Student Extracurricular	0.00	65,715.58
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					91,845.83	65,715.58

Schedule Of Changes Worksheet					Fund Code 84
Beginning Fund Balance					65,715.58 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					91,016.53 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					65,715.58 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					91,016.53 (5)



# Trustees' Financial Summary

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## Detail Expenditure

<b>Fund</b>	<b>Account</b>		<b>Description</b>	<b>2015 Value</b>	<b>2016 Value</b>
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	52,400.04	55,025.00
XX	39X	1XXX	112 Certified Teacher Staff Salaries	89,623.22	88,100.04
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	852,662.11	840,055.53
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	52,438.29	6,742.70
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	748.31	716.82
XX	XXX	26XX	41X Energy Utility Services	61,102.57	69,404.09
XX	XXX	4XXX	710 Land	46,666.66	0.00
XX	XXX	4XXX	715 Land Improvements	3,846.85	51,450.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	44,016.69	0.00
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	27,820.80
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	27,820.80

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	9,273.60
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	40,061.96
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	125,153.46
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

### Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

**Percentage of Special Ed Funding FY2018 Maximum Budget: 100%**

# Trustees' Financial Summary

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### 0785 Bainville K-12 Schools

#### Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	94,367.09	15,093.43	0.00	0.00	0.00
280	1XXX	2XX	7,688.30	2,049.36	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	1,417.76	0.00	0.00	0.00	0.00
280	1XXX	6XX	848.91	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	462.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	3,226.61	0.00	0.00	0.00	0.00
<b>Totals</b>			108,010.67	17,142.79	0.00	0.00	0.00

125,153.46

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

\*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

# Trustees' Financial Summary

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**0785 Bainville K-12 Schools**

## Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
<b>Governmental</b>					
*** Land	370,995.13	0.00	127,215.87	0.00	498,211.00
*** Buildings	6,191,645.26	0.00	15,800.11	0.00	6,207,445.37
*** Machinery and Equipment	1,324,231.58	0.00	111,056.93	0.00	1,435,288.51
Construction in Progress	122,740.21	0.00	0.00	0.00	122,740.21
Totals at Historical Cost	8,009,612.18	0.00	254,072.91	0.00	8,263,685.09
<b>Depreciation</b>					
Building Accum	2,355,952.91	0.00	370,822.09	0.00	2,726,775.00
Machinery and Equipment Accum	552,951.26	-1,053.26	0.00	0.00	551,898.00
Total Accumulated Depreciation	2,908,904.17	-1,053.26	370,822.09	0.00	3,278,673.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	5,100,708.01	1,053.26	-116,749.18	0.00	4,985,012.09

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

\*\*\* Has comments.

# Trustees' Financial Summary

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**0785 Bainville K-12 Schools**

## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
<b>Governmental Activities *</b>							
Compensated Absences	73,974.41	0.00	0.00	2,983.58	70,990.83	70,990.83	0.00
Loans Payable	320,327.99	0.00	105,744.21	0.00	214,583.78	106,758.24	107,825.54
Total Governmental Activity							
Non-bond Long-Term Liabilities	394,302.40	0.00	105,744.21	2,983.58	285,574.61	177,749.07	107,825.54

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



# Trustees' Financial Summary

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**0785 Bainville K-12 Schools**

## Net Pension Liability FY2016

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>
<b>Governmental</b>				
Net Pension - PERS	391,427.47	0.00	11,409.29	380,018.18
Net Pension - TRS	1,343,196.00	132,303.00	0.00	1,475,499.00